A comparative analysis of the UN declaration, global business compact, and religious morals in determining global values for business and their application to Islamic marketing

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Abstract

Purpose – The continued rise of the multinational and debate as to what constitutes global business values is predicated on the UN Declaration and Global Business Compact. This research suggests both documents explicitly exclude the existence of a foundational ethereal power creating morals thereby nullifying two thirds of the general population’s belief system. The authors argue against humanism as a global value beginning and suggest theism as a better origin and use the scientific method to introduce mathematical axioms supporting theism and complimenting humanism. Ontologically, the theist becomes a stronger base for the scientific inquiry into morals, values and business ethics. A comparison of major religious morals revealed eight factors: assurance; candor, fairness and honesty; character, integrity, truthfulness and exacting in truth; charity and compassion; environment; perseverance and tolerance; sacrifice; and seriousness. The research suggests that the UN documents do not adequately reflect these morals suggesting a change for businesses especially in Islamic regions.

Design/methodology/approach – A comprehensive review of religious materials emphasizing morals rather than customs, eternal entity description or negative behaviors yielded 1,243 morals and associated synonyms via six religions (Buddhism, Confucianism, Christianity, Hinduism, Islam and Judaism) representing 4.5 billion people. All positive morals were cross-referenced and only common items across all six religions were included. With the 29 common morals, the authors completed a word meaning search and did a second comparison that yielded 8 moral factors or constructs.

Findings – Eight moral factors were found to be common in all major religions (assurance, fairness/honesty, character/integrity, charity/compassion, environment, tolerance, sacrifice and seriousness). By using the scientific method (Axioms), the authors argue that theism is a better beginning to researching morals and values within business and marketing.

Social implications – Multinationals should be made aware of the disconnect between the underlying problems of the Global Business Compacts’ values and the global morals identified. The results suggest adopting a codification system based on the pertinent morals as related to economic theories: capitalism,
socialism and theism. The use of theism as a base to business and marketing ethics includes billions of customers and employees and their belief systems that should increase the validity and reliability of actions associated with corporate social responsibility, the environment and best practices.

Originality/value – The UN Declaration and subsequent Global Business Compact are argued to be flawed by its exclusion of religious morals and the historical period in which it was created. By using the scientific method and creating two axioms, the base to all business and marketing ethics must shift to the common moral factors identified.

Keywords Islamic business ethics, Islamic law and marketing practices, Islamic marketing, Business ethics, Global business compact, Global values

Paper type Research paper

Islamic marketing is debating whether there are tactical or fundamental differences between Islamic and Western theory (El-Bassiouny, Wilson, and Esmat, 2016; Wilson, 2012; Wilson and Grant, 2013). One argues that Western theories have the same validity in Islamic cultures and is partially based on the argument that religion has an “autonomous essence” that is historically unchanged yielding commonalities in laws and business; but, pragmatically are interpreted differently relative to sects, regions and tribes (Alserhan 2015; Jafari, 2012). Within marketing, Islam morals contribute to value exchanges similar to western morals making it significant at the tactical level in Islamic banking, tourism and halal/haram issues (Abdullah et al., 2015; Ahmadova, 2016). Others argue that the concept of positive human states resides only in sources of “understanding” (Quran and Sunnah) and the morals taught define the positive human concept and are considered absolute truths. If business and marketing strategies do not adhere to such absolutes then, by definition, they are not positive for man and should be banned, made illegal and discontinued.

The argument within Islam is the same within other religions and business: finding a balance between commercialism and humanitarianism and profit and social responsibility. The nexus between the two is business ethics, where economics and religion intersect. The Multinational solution has been to use the UN Declaration and the UN Global Business Compact. These two documents are global standards between economics and humanitarianism. But do these documents represent global values or morals: we suggest they do not. Many have forgotten the origins of the document are based in humanism. With the majority of the world believing in some form of deity(ies), the question is whether the UN Declaration mirrors those morals; specifically, as written within Islam that dictate what man’s positives are. To date, we have found no research that has made such a comparison via Islam or any of the major religions' morals.

One problem in marketing ethics research is the misuse of common concepts such as morals and values. Multiple disciplines will use other discipline theories without paying attention to the basics that cause confusion in applying or creating new theory or paradigms. To help better understand the basic fundamental concepts via the scientific method, we define and present two axioms critical in the theist/humanist debate. Next, we explain the underpinnings of the UN Declaration of Human Rights as well as the UN Global Compact and explain the historical problems causing doubt on its validity. We then collected and analyzed the morals of six major religions and compared them to the UN Declaration and Global Compact. Our conclusions indicate a flaw in the creation of the documents, as it relates to global morals. The document’s base argument (humanism) is replaced by the axioms suggesting theism has more validity relative to global morals. Finally, we discuss the ramifications for those researching Islamic morals and marketing ethics. We begin with a discussion of common concepts that have been misunderstood by researchers and practitioners alike.
Definitional problems
Business ethics is a multidisciplinary with fundamental misunderstandings of common terminology. This is exacerbated by practitioners who use their own assumptions causing MNCs to believe and state that business/marketing ethics is about doing the right thing which obfuscates reality. For example, some state business ethics is about adhering to good morals, assuming all understand what a “moral” and/or “good” is. This problem is exacerbated when practitioners claim firms should adhere to “best practices”. However, if best practices is following laws and regulations, does not this mean that they are equivalent?

By not fully understanding the definitional context, false assumptions are created leading to reliable yet invalid research. For example, a classic theory in business ethics is cognitive moral development (CMD) (Gooolsby and Hunt, 1992). CMD came into the business literature via Kohlberg’s dissertation and research (Kohlberg, 1969, 1971, 1984). Subsequent reliability checks substantiate what the literature calls CMD. But few have taken the time to understand the fundamental research behind the theory that caused a fatal theoretical flaw when applying it to business (Fraedrich, 2012). But CMD first appeared in Dougall’s (1908) social psychology research that was used by Piaget (1932). Piaget was a child educator and developmentalist who argued that children went through a series of moral stages as they became older. Kohlberg used Piaget’s theory to extend it to all age groups and found promising results, but researchers found his methodology difficult and cumbersome (qualitative interviews). (Rest, 1979, 1986). Rest standardized the methodology by creating the Defining Issues Test (DIT) and other researchers used it getting high reliabilities (Crowson et al., 2007; Thoma and Dong, 2014; Rest, Narvaez, Thoma, and Bebeau, 1999). But what Rest, Kohlberg and Piaget did not understand was the basic foundational philosophical theories. Within moral/ethical philosophy, no theory is above or predicated upon another; hence, all have equal validity and reliability from a normative perspective.

The same issue can be seen in Carroll’s “Pyramid of Corporate Responsibility” that states business goes through a series of steps akin to Maslow’s hierarchy of needs which are economic, legal, ethical and philanthropic (Carroll, 2004; Schwartz and Carroll, 2003). The theoretical flaw, in part, is Carroll’s lack of business/marketing knowledge. For example, most businesses start with an idea (new product development process) and determine whether it is legal/illegal in any or all countries with the next step being economic. Carroll’s third step, ethical, is defined as being socially responsible with its top step, philanthropic or “giving back to society” (Ferrell, Fraedrich, and Ferrell, 2017, p. 36). The fault lies in not understanding the profit motive, as it relates to publically traded companies. For example, in the current corporate social responsibility debate neoclassical capitalism tenants are relaxed to include stakeholder equity (Hosseini, 1980; Leonard, 2003). Again, because many authors’ specialize and their backgrounds vary by field, basic assumptions made may be inherently flawed when adapted to other disciplines.

A final example is marketing and social class theory (SCT). Borrowing theories in economics, anthropology, sociology and psychology, marketing adopted SCT but then discarded it over time because of statistical incongruities (Mouncey, 2016). In essence, the theory no longer was thought to have predictive validity. But within its home discipline, SCT was evolving into something very dissimilar to what basic marketing textbooks still teach (Bowles, 2013). Unfortunately, marketing has not caught up to the new reality. Few have delved into the theory’s foundational strengths, weaknesses and restrictions of usage and interpretations (Saatcioglu and Ozanne, 2013) and even fewer have actually researched how SCT has evolved into something that may add new insight to past and future research (Meng and Fraedrich, 2010).
From the preceding examples, we argue that basic problems can occur between disciplines when using theories outside their expertise. With business ethics revolving around two distinct areas (economics and religion) with two different foundational beginnings, we argue that the scientific method be used to help researchers. With the scientific method, we present that two axioms are the foundation for business and marketing ethics and argue that they have a higher probability of validity than those using the UN’s humanistic and nonscientific bulwark of justification. The two axioms are presented, defined and applied to marketing ethics.

Axioms: belief and truth
In mathematics, a proof is a deductive argument in which other previously established statements, such as theorems, are used. The key to any proof is/are the self-evident or assumed statements, known as axioms, along with accepted rules of inference. Axioms are propositions not susceptible to proof or disproof in that its truth is assumed to be self-evident. Because business ethics are grounded in both values and morals, the axioms used must be consistent with both. Values and morals are extensions of what constitutes positive life styles both individually and communally. The term “positive” can either originate or begin within religious (theism) or non-religious (humanism) entities. The pivotal point in defining a state of existence as positive or negative rests on the concept of “beginning” which becomes the crux of the conundrum between humanism and theism. Humanists fundamentally use the scientific process to answer the “beginning” which is defined by the belief axiom: a conviction based on examination of evidence. Theists (religion) ascribe to the belief axiom as well. The difference being in the validity of the evidence examination process. This examination process and subsequent validity proof creates the existence of the truth axiom which is the body of real things, events, and facts. To use this axiom, it is essential to understand truth both from a religious and humanist perspective. To do so, we give the reader a historical time frame as to how the truth axiom has shifted. This may seem tautological or against the central premise of axioms, but our discussion is aimed at appeasing this concern.

From a secular or humanist perspective, truth is defined by and within the five senses and is corroborated or validated using the scientific method. Many believe that the scientific method is in direct opposition with theism: it is not. Both adhere to it with only one difference. Theists have a belief in the existence of more than five senses. By using the scientific method, prayer/meditation, one can validate the “beginning”. Many argue this to be false because science only relates to the five senses for validation. Logically, such a fifth sense is present, yet not yet proven via the four senses. The answer to the conundrum is time-dependent. There are examples of phenomena that once were not “sensed” but have been proven to be real. For example, radio waves, infrared and ultraviolet light and solar radiation are portions of reality that cannot be sensed; yet, devices were created to measure them, thus proving their existence.

Others use a relativist argument where reality is predicated upon the individual, society, or culture’s belief of reality or truth (Hunt, 1990, 1992, 1993; Peter, 1992). To address the relativist’s position we offer a series of “truths” that is consistent with the truth axiom: TRUTH, Truth and truth.

The concept of TRUTH represents the definition of positive/negative human states as defined by GOD, The Creator, [Deity (ies)] that defines reality. Those who ascribe to “TRUTH” argue that an outside ethereal entity determined reality and societies via cultural differences color those TRUTHS via socio-cultural means. Just as light going through water is diffracted into many wavelengths, so too is TRUTH part of cultural and societal beliefs.
Islam acknowledges this Supreme Being as the originator of all TRUTH. Within Eastern cultures, polytheism (more than one God) was an acknowledged TRUTH. Interestingly, the term “GOD” is both masculine and feminine in various languages and is plural in the Old Testament suggesting that GOD may be a title instead of just one entity. (See also the Nicene Creed discussion in Jackson, 2007)*.

The concept of “Truth” refers to those who argue that cultures and/or societies determine, via the senses, what reality is and is not. Truth becomes relative to society. For example, within the USA, gambling is now considered an acceptable activity, sanctioned by many states and the monies are used for good purposes. This was not the case a century ago where gambling was defined as inherently bad. The same has happened with alcohol, illegal now legal drugs and sexual behaviors. What was once illegal/unacceptable has become the opposite. For this relativist type truth is transitory.

Finally, the concept of “truth” represents an extreme relativistic form where individuals or small groups determine among themselves what reality should be defined as, which in turn yields what is good/bad or ethical/unethical within the group. The flaw becomes apparent within business ethics in that stakeholder theory suggests multiple groups within business. When one group’s values conflict with another, which group defines reality or the right/wrong or good/bad determinations of actions? As stated previously marketing and business ethics is dependent upon multiple group definitions of actions defined as right or wrong. Alluded in our discussion are concepts such as right/wrong, good/bad, moral/immoral and ethical/unethical. We next explain the differences between morals, values, ethics and business ethics and why right, good, moral and ethical are distinct.

The term moral is juxtaposed between belief and truth. Many sixteen thru nineteenth century Western philosophers used morals when referring an existential entity. Western moral philosophers discussing these eternal “goods” had a fundamental acknowledgement of a Supreme Being (GOD) being the repository of TRUTH. When humanism philosophers adopting the scientific method (the five senses) began to explain morals, they used the term values instead. The term “value” became popular, in that it fit with the separation of church and state theory which was appealing to the west (Hurst, 2016; Phillips, 2015). As the scientific method increased in popularity, values were used more, signifying a break with deity and rationalizing “good” and “bad” with socio-cultural and anthropological theories of commonality and divergence. Within business ethics, many journals, reviewers and editors became negatively predisposed to research grounded in “religion” or the acceptance of a Supreme Being (s). This bias exacerbated the ignoring of historical roots and the accepted paradigm of Islam. To understand why a clear distinction should be made we use the business ethics examples of virtue ethics and justice theories. Virtue ethics ostensibly is a separate body of theory, yet by its own heading it denotes an ancient concept derived from deity that names absolute “goods” (Bright et al., 2014; Catana, 2014). Conversely, Vice theory describes inherent “bads” or “evils” (Branco and Villas-Boas, 2015; Verma et al., 2016). To research virtue is to confess there is an absolute being that exists independent of man. Justice theories have come into business ethics by using the law as its theories of secularism (Berlinerblau, Fainberg, and Nou, 2014; Johnston, 2015). Unfortunately, when doing historical research, one finds that most laws are derived from religion, bringing us to a full circle.

Historically, ethics referred to an explanation of morals that determined moral/immoral behavior and were used by philosophers to either prove or disprove the existence of God (Shook, 2010). This term related more toward a metatheory. Today, when researchers and practitioners speak of ethics, they are actually referring to some modifier ahead of the term such as accounting, marketing, management or finance. For
example, one can have engineering, architectural or medical ethics that are different from one another. Business ethics comprises organizational principles, values and norms that may originate from individuals, organizational statements or from the legal system that primarily guide individual and group behavior within business. The important business concept is ethical/unethical behavior as defined by the group, whether it be company or industry. For example, a person in business that commits an action that is defined as “against company policies” is, by definition, unethical. A company can be defined as unethical only if its industry or trade association’s code of conduct is accepted and the company’s code of conduct is in opposition to it. Only then can a firm commit unethical actions.

We have attempted to explain and delineate the premise of the humanistic/theistic scientific method by using axioms for belief and truth in determining the existence of a Supreme Entity(ies). Using the scientific method, we explain the differences between morals, values, and ethics and the significance relative to business and marketing. The next section relates to a synopsis of the global UN tenant for defining what is good/bad, moral/immoral, legal/illegal and its subsequent business set of ten common or universal goods as valid.

The UN universal declaration of human rights and the ten principles of the UN global compact

The UN Commission of Human Rights met for the first time in 1947; it was headed by Eleanor Roosevelt. Many business ethicists use Roosevelt’s following statement as their argument for its plurality of culture and religion:

Dr Chang was a pluralist and held forth in charming fashion on the proposition that there is more than one kind of ultimate reality. The Declaration, he said, should reflect more than simply Western ideas and Dr Humphrey would have to be eclectic in his approach. His remark, though addressed to Dr Humphrey, was really directed at Dr Malik, from whom it drew a prompt retort as he expounded at some length the philosophy of Thomas Aquinas. Dr Humphrey joined enthusiastically in the discussion, and I remember that at one point Dr Chang suggested that the Secretariat might well spend a few months studying the fundamentals of Confucianism! (UN, Access: www.un.org/en/sections/universal-declaration/history-document/, p. 1).

The first draft of the Declaration was in September 1948 with over 50 Member States participating in the final drafting (The UN Universal Declaration of Human Rights*):

Article 1 [Inalienable rights concept]
- All human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood.

Article 2 [Nondiscrimination]
- Everyone is entitled to all the rights and freedoms set forth in this Declaration, without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status.
- Furthermore, no distinction shall be made on the basis of the political, jurisdictional or international status of the country or territory to which a person belongs, whether it be independent, trust, non-self-governing or under any other limitation of sovereignty.
Article 3 [Inalienable rights defined]:
- Everyone has the right to life, liberty and security of person.

Article 4 [Anti-slavery]:
- No one shall be held in slavery or servitude; slavery and the slave trade shall be prohibited in all their forms.

Article 5 [Excessive punishment]:
- No one shall be subjected to torture or to cruel, inhuman or degrading treatment or punishment.

Article 6 [Rule of law]:
- Everyone has the right to recognition everywhere as a person before the law.

Article 7 [Rule of law + inalienable rights]:
- All are equal before the law and are entitled without any discrimination to equal protection of the law. All are entitled to equal protection against any discrimination in violation of this Declaration and against any incitement to such discrimination.

Article 8 [Right to trial]:
- Everyone has the right to an effective remedy by the competent national tribunals for acts violating the fundamental rights granted him by the constitution or by law.

Article 9 [Unjust detention or arrest]:
- No one shall be subjected to arbitrary arrest, detention or exile.

Article 10 [Fair trial]:
- Everyone is entitled in full equality to a fair and public hearing by an independent and impartial tribunal, in the determination of his rights and obligations and of any criminal charge against him.

Article 11 [Innocent until proven guilty + time dependency]:
- Everyone charged with a penal offence has the right to be presumed innocent until proved guilty according to law in a public trial at which he has had all the guarantees necessary for his defense.

Article 12 [Right to privacy and protection]:
- No one shall be subjected to arbitrary interference with his privacy, family, home or correspondence, nor to attacks upon his honour and reputation. Everyone has the right to the protection of the law against such interference or attacks.

Article 13 [Freedom of movement]
- Everyone has the right to freedom of movement and residence within the borders of each State.
- Everyone has the right to leave any country, including his own, and to return to his country.
Article 14 [Discrimination]:
- Everyone has the right to seek and to enjoy in other countries asylum from persecution.
- 2. This right may not be invoked in the case of prosecutions genuinely arising from non-political crimes or from acts contrary to the purposes and principles of the United Nations.

Article 15 [Right to belong to a country]:
- Everyone has the right to a nationality.
- No one shall be arbitrarily deprived of his nationality nor denied the right to change his nationality.

Article 16 [Right to family]:
- Men and women of full age, without any limitation due to race, nationality or religion, have the right to marry and to found a family. They are entitled to equal rights as to marriage, during marriage and at its dissolution.
- Marriage shall be entered into only with the free and full consent of the intending spouses.
- The family is the natural and fundamental group unit of society and is entitled to protection by society and the State.

Article 17 [Right to own property]:
- Everyone has the right to own property alone as well as in association with others.
- No one shall be arbitrarily deprived of his property.

Article 18 [Inalienable rights]:
- Everyone has the right to freedom of thought, conscience and religion; this right includes freedom to change his religion or belief, and freedom, either alone or in community with others and in public or private, to manifest his religion or belief in teaching, practice, worship and observance.

Article 19 [Right to speech]:
- Everyone has the right to freedom of opinion and expression; this right includes freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media and regardless of frontiers.

Article 20 [Right to assemble]:
- Everyone has the right to freedom of peaceful assembly and association.
- No one may be compelled to belong to an association.

Article 21 [Right to democracy]:
- Everyone has the right to take part in the government of his country, directly or through freely chosen representatives.
- Everyone has the right to equal access to public service in his country.
- The will of the people shall be the basis of the authority of government; this will shall be expressed in periodic and genuine elections which shall be by universal and equal suffrage and shall be held by secret vote or by equivalent free voting procedures.
Article 22 [Right to dignity]:
- Everyone, as a member of society, has the right to social security and is entitled to realization, through national effort and international co-operation and in accordance with the organization and resources of each State, of the economic, social and cultural rights indispensable for his dignity and the free development of his personality.

Article 23 [Right to work and get paid]:
- Everyone has the right to work, to free choice of employment, to just and favorable conditions of work and to protection against unemployment.
- Everyone, without any discrimination, has the right to equal pay for equal work.
- Everyone who works has the right to just and favorable remuneration ensuring for himself and his family an existence worthy of human dignity, and supplemented, if necessary, by other means of social protection.
- Everyone has the right to form and to join trade unions for the protection of his interests.

Article 24 [Right to rest]:
- Everyone has the right to rest and leisure, including reasonable limitation of working hours and periodic holidays with pay.

Article 25 [Right to living wage + family]:
- Everyone has the right to a standard of living adequate for the health and well-being of himself and of his family, including food, clothing, housing and medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his control.
- Motherhood and childhood are entitled to special care and assistance. All children, whether born in or out of wedlock, shall enjoy the same social protection.

Article 26 [Right to education]:
- Everyone has the right to education. Education shall be free, at least in the elementary and fundamental stages. Elementary education shall be compulsory. Technical and professional education shall be made generally available and higher education shall be equally accessible to all on the basis of merit.
- Education shall be directed to the full development of the human personality and to the strengthening of respect for human rights and fundamental freedoms. It shall promote understanding, tolerance and friendship among all nations, races or religious groups, and shall further the activities of the United Nations for the maintenance of peace.
- Parents have a prior right to choose the kind of education that shall be given to their children.

Article 27 [Right to participate]:
- Everyone has the right freely to participate in the cultural life of the community, to enjoy the arts and to share in scientific advancement and its benefits.
- Everyone has the right to the protection of the moral and material interests resulting from any scientific, literary or artistic production of which he is the author.
Article 28 [Right to international order]:
- Everyone is entitled to a social and international order in which the rights and freedoms set forth in this Declaration can be fully realized.

Article 29 [Right to duty]:
- Everyone has duties to the community in which alone the free and full development of his personality is possible.
- In the exercise of his rights and freedoms, everyone shall be subject only to such limitations as are determined by law solely for the purpose of securing due recognition and respect for the rights and freedoms of others and of meeting the just requirements of morality, public order and the general welfare in a democratic society.
- These rights and freedoms may in no case be exercised contrary to the purposes and principles of the United Nations.

Article 30 [Disclaimer]:
- Nothing in this Declaration may be interpreted as implying for any State, group or person any right to engage in any activity or to perform any act aimed at the destruction of any of the rights and freedoms set forth herein.

Notes: *denotes established 1948; [ ] Denotes a summarization of the authors.

Within two years, the General Assembly had adopted the Universal Declaration of Human Rights with eight nations abstaining but none dissenting. Historically, the Declaration was legislative because of war. Its ideologies were agnostic. Later, in 1993, the UN Vienna Declaration cemented its argument of a “Universal nature of these rights and freedoms [as being]... beyond question” (p. 2, I (1.) 1st paragraph: www.ohchr.org/EN/ProfessionalInterest/Pages/Vienna.aspx). Under closer scrutiny those involved were not as culturally diverse as they appeared to be. In fact, the UN argument was opposed to religion as a manifestation of man’s attempt at understanding GOD. The following is a synopsis of the UN Declaration founders.

- Dr Charles Malik: (Lebanon), Educated at the American Mission School for Boys, now Tripoli Evangelical School. Its roots are the American Presbyterian missionary movement. He moved to Cairo (1929) but traveled to study at Harvard (under Alfred North Whitehead) and Freiburg, Germany (under Martin Heidegger) receiving a PhD in philosophy (based on metaphysics in the philosophies of Whitehead and Heidegger). A self-proclaimed Greek Orthodox Christian he resided very little within the Middle East.

- Aleksandra Bogomolov: Was a career Russian diplomat under Stalin in various Soviet era countries as well as Norway. Very little has been published about him but it is historically clear that Bogomolov had no authority except for that which was given him by his leaders. The only significant contribution he made was the clarification between a declaration and a convention in that the legitimacy of the committee were writing a binding agreement and that the Soviets were worried that other countries would not be bound if it did not express the official position of the writers government.
- Peng Chun Chang: Born in Tianjin, China but died at his home in Nutley, New Jersey. He was the eastern philosopher arguing that many influential western thinkers on rights were guided by Chinese ideas. He earned his degrees in the United States and was a proponent of Deweyism. He left China in 1937 but returned in 1942 becoming an Ambassador to Turkey. Chang’s contribution was that conscience was an essential aspect of dignity implying sympathy to others as well as something deeper or as he called it “extending our consciousness to others” (Hoover, 2011). This involved both recognition of mutual duties between others and respect. Chang also insisted that a monotheistic deity be kept out of the document implying that it would dilute the universality for non-theists.

- René Cassin (France): Was a French jurist, President of the European Court of Human Rights, winner of the 1968 Nobel Prize for Peace, and son of a Jewish merchant. He was a Zionist and campaigner for Jewish rights and President of the Alliance Israélite in France.

- Eleanor Roosevelt (USA): Was very political during and after U.S. President Franklin Roosevelt’s death in 1945. She was an ardent feminist, reformer, and Episcopalian.

- Charles Dukes (UK): Represented the working class. He was a founding member of the British Socialist Party and was a conscientious objector in World War I. He died in 1948.

- William Hodgson (Australia): Was a military man, graduating from the Royal Military College of Duntroon, fought at Gallipoli in World War I, and was in politics throughout his life.

- Hernan Santa Cruz (Chile): Was a judge and lawyer and played a role in turning the document away from the eighteenth century enlightenment philosophy and more toward a socioeconomic rights perspective.

- John P. Humphrey (Canada): Received his academic training from the School of Commerce at McGill University, as well as a fellowship in Paris where he began to study law. However, it was Henri Laugier whom he met at McGill that brought him into the document. In 1946, Assistant UN Secretary-General Laugier asked Humphrey to join in crafting the Declaration.

The articles themselves (30) represent post-war sentiments and fears. The West was concerned with Russia (Soviet Union) and its satellite nations, tens of millions were still displaced, the Middle East was again carved up into spheres of influence, Europe was politically unstable, and the aftermath of destruction made the USA a de-facto super power that felt democracy was what all people wanted. From this backdrop, the UN Declaration was created as shown in The UN Universal Declaration of Human Rights*. Did the document represent the morals of the world or was it a political wish list that thru time has become a bulwark for business ethics? The answer lies in the articles.

Article 1 relates to man’s inalienable rights, supporting the US Constitution. Article 2, nondiscrimination, follows the same line but creates a legitimacy, “Everyone is entitled to all the rights and freedoms set forth in this Declaration”, that is politically aspirational instead of descriptive. Article 3 further defines man’s inalienable rights with Article 6 condemning slavery. Articles 5, 6, 7, 8, 9, 10 and 11 are the basis of a universal democratic legal structure the United Nations wanted to impose. Article 12 is the right to privacy and protection under the UN legal structure. It also mentions individual honor and reputation. Articles 13, 14 and 15 appear to be a reaction to the pre and post war practice of countries restricting movement in and out of their borders as well as discriminatory practices against minorities. Today, a
counter culture seems to be spreading with actions such as Brexit and the EU and discriminatory practices of governments concerning political and religious refugees, as well as the attempted travel ban on Muslims within the USA. Article 16 stands out as a universal concept, the family, with Article 17 giving all the right to own property which is a reaction against communism. Articles 18, 19 and 20 emphasize religious tolerance, speech and assembly. Article 21 continues the democratization argument as the best form of government. Although Article 22 is about the right to dignity, it also mentions that the State/Country has a fiduciary duty to either provide or uphold it. Articles 23-27 are a wish list that countries are still attempting to fulfill. Although laudable, “Right to work, get paid, rest, have a living wage, be educated, and personally benefit from technological advances”, is still under construction in many parts of the world. One question that we address later is whether theistically these are morals. Finally, Articles 29 and 30 relate back to the Declaration itself and its legitimacy.

The document created became the bulwark for what business has via the United Nations Ten Principles of the UN Global Compact for Business and professes to be the world’s largest corporate sustainability initiative (www.unglobalcompact.org/what-is-gc). (The Ten Principles of the UN Global Compact*)

Human Rights:
- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and [Articles 1, 2, 3]
- Principle 2: make sure that they are not complicit in human rights abuses. [Article 24]

Labor:
- Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; [Article 20***]
- Principle 4: the elimination of all forms of forced and compulsory labour; [Article 4]
- Principle 5: the effective abolition of child labour; and
- Principle 6: the elimination of discrimination in respect of employment and occupation. [Article 2]

Environment:
- Principle 7: Businesses should support a precautionary approach to environmental challenges;
- Principle 8: undertake initiatives to promote greater environmental responsibility; and
- Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption**:
- Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Notes: *Proposed 1999, Passed 2000: The UN Global Compact’s Ten Principles are derived from: the Universal Declaration of Human Rights, the International labor Organization’s Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention
Finished in 2000 with the tenth principle accepted in 2003 it represents the attempt of multinationals to operationalize the Human Rights Document. The UN Global Compact’s Ten Principles are derived from the Universal Declaration of Human Rights, the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development and the United Nations Convention Against Corruption. Some, comparing the documents, believe it brings clarity to the business world (Neiman, 2013; Williams and Zinkin, 2010). Upon closer inspection, the documents are very dissimilar with very few items used or implied within the Global Compact for Business. For example, the Compact’s Principles address human rights (Principles 1 and 2), labor practices (Principles 3, 4, 5, and 6), the environment (Principles 7, 8 and 9) and corruption (Principle 10) and relate to Articles 1, 2, 3, 4, 20 and 24. This accounts for only twenty per cent of a document purportedly representing global values.

We have discussed much of the nontheistic argument relating to global values that is predicated on the assumption that rational men within their respective cultures have agreed on sets of principles, which may be inherently unstable. We also acknowledge that these two documents are not being adhered to. For example, Rio Tinto, one of the largest mining firms with revenues in excess of $54bn, has been accused of various forms of slavery (Ruhmkorf, 2015). The chocolate industry has also had the same levied upon them (Nieburg, 2015). In fact, there are no problems finding major corporations that have been identified with violating both documents (SOMO: www.somo.nl/research/companies/).

Although one flows into the other, both do not purport to represent morals or morality. They instead are founded upon a humanist argument that rejects any form of religious or deity origination. Although laudable in aspirations, the humanist argument has no fixed origination point, while theists do. Simply put, both humanism and theism may come to similar conclusions concerning global common values/morals (high reliability), yet the validity of one is certainly less than the other. For the humanist, the argument of culture driving values will always have a higher probability of variance because of a nonstandard point of origin, while the theists point is fixed. The argument that theism restricts man’s freedom to choose is a non sequitur to theists that claim an omnipotent start point for defining causes and consequences of end states. If business and marketing ethics do not question and verify both assumptions, we may continue on false paths that are highly reliable but not very valid. This leads to our analysis of the basic morals within major world religions and the question of whether there is commonality. The fundamental question still exists. Are there a set of morals common to all that can be proven using the scientific method.

**Methodology and results**

Our methodology was somewhat unique for the following reasons. Within religion, the classical arguments focus on definitional terms of deities, accepted and unacceptable practices, as well as sets of decrees for daily religious observances and rituals. These items define moral/acceptable and immoral/unacceptable behavior. To avoid the socio-
cultural and many “within religion” debates, we focused on the essential core concepts/morals each religion espouses. By definition, these can be ethereal, difficult to specifically define and rife with cultural inclusions. The anthropological complexities makes scientific researchers and business ethicists avoid collecting and analyzing data using statistical methods. This methodological avoidance causes many religious academics to eschew instruments such as questionnaires, Likert scales and packages such as SPSS and SAS.

The consistent arguments first relate to language (Altmeyer et al., 2015 and Gruber 2009). Various concepts or morals when translated into other languages have different meanings. Terms such as love, faith or respect have different meanings in that language is conceptual, not a literal one-for-one translation process. As a result, many religious scholars are neither favorably inclined nor knowledgeable in the scientific method of scale development, factor analysis, or canonical correlation. The other impediment for religion academics’ is their emphasis on varying definitions of deity and cultural practices. Much of their research focuses on the interpretation of concepts via rituals and in the operationalization of the interpretations (Bruehler, 2006; Robbins and Newby, 2003). As a result, we found religious scholar sampling to be arduous. Of the top one hundred religious scholars contacted and given a standard instrument, we were unable to receive a statistically significant amount of data and were disinclined to use methods such as bootstrapping. Later interviews discovered that religious researchers loath such instruments because of the arguments mentioned before.

Instead, we began to critically assess each of the six major religions using EBSCO, Academic Search Complete, First Search, JSTOR and ProQuest focusing on academic oriented materials and enlarging our search to other sources. Our search yielded the following results using religion and morals within the subject terms: EBSCO = 5,958 articles; Academic Search Complete = 436 books and articles; First Search, seven databases >11,000 books and articles; JSTOR = 41,849 books and articles; and ProQuest = 630,651 books, dissertations, etc.

We categorized the data by religion and any articles, dissertations or books that did any type of comparative analyses. We excluded materials on rituals, priesthood authority, definitions of deity, historical explanations of practices and schisms, biographies and religious origins of sacred texts, as well as other beliefs, practices and transformations of each religion. These selectors precluded much of the literature concerning the following religions: Buddhism, Confucianism, Christianity, Hinduism, Islam and Judaism. These six religions represent an estimated population of 4.5 billion.

By using more search delimiters, our materials became more manageable. Many sources duplicated others in their discussion of basic morals. From the literature review, we identified 1,243 morals and their associated synonyms. Only positive morals were researched which is a limitation within the study. Vices or negative morals can constitute more than antonyms and we suggest researchers should address this area further.

We factor analyzed the original set of morals which yielded 64 concepts including synonyms as common to all six religions. We then combined religious definitions and nouns and treated them as factors. Next, we cross-referenced all items yielding 29 common global morals. We researched the meanings of the words and concepts and again compared them to the religions, yielding eight general concepts:

- **[ASSURANCE]** Confidence, assurance;
- **[CANDOR]** Integrity, candor, goodness, *honesty*, integrity, principle, righteousness, sincerity;
The factors excluding alternate translations are:

- Assurance
- Candor, Fairness, Honesty
- Character, Integrity, Truthfulness, Exacting in Truth
- Charity, Compassion
- Environment
- Perseverance, Tolerance
- Sacrifice
- Seriousness

The moral defined as “Assurance” had “confidence” included which is generic and can refer to any sort of support. Candor was associated with integrity, goodness, honesty, principle, righteousness and sincerity. Charity was associated with generosity, goodwill, alms, benevolence, altruism, charitable, generosity, goodness, kindness, philanthropy, handouts, aid, assistance and help. One limitation is in our inclusion of the Arabic meaning of the concepts. Although we attempted to be as close as possible, many detractors will find discrepancies. For example, when comparing “Assistance” to various religious writings, we found that the Quran had no exact word-for-word translations. Assistance in the Quran expresses intent plus “zakat” which conceptually is charity. Reliability, authenticity, truthfulness, etc. describe a person’s nature or beliefs and is closely related to integrity. Candor, fairness, frankness, honesty, etc. relate to both speech
and expression that is free from bias with the best concept being “fairness”. Character, kind or kindness, reputation, renown, honor, image and name all focus around the individual’s state of mind in action which is multifaceted and has shades of “integrity” within it. Compassion is an amalgam of a man’s understanding of those less fortunate, as well as the action of helping. Given those concepts within the various religions it appears that it also has a justice portion as well. As nouns, the difference between confidence and assurance is that confidence is passive self-assurance, while assurance is a declaration tending or designed to give confidence. Devotion as a noun has many religious undertones as well as sincerity; however, the focus appears to be on truth or truthfulness. Diligence and earnestness both have an underlying concept of seriousness of purpose with a specific intent that is positive.

As mentioned, one problem with religious morals research is the lack of clarification of specific concepts. What one religion may deem appropriate, another may declare it inappropriate. The reasons vary, yet we found many cases where the moral was historically defined the same for various religions. For example, one moral that deserves attention is riba. Riba is an Islamic term but is synonymous with “usury” within Judeo-Christian religions in that it means charging interest on a loan. At other times, it implies an unduly high rate of interest. Under the Law of Moses, Israel was forbidden to charge this type of usury (Old Testament: Book of Exodus. Ch. 22:25; Book of Leviticus. Ch. 25:35-38; Book of Deuteronomy. Ch. 23:19-21; Book of Nehemiah. Ch. 5:1-13; Book of Ezekiel. Ch. 18:8; 22:12). The restriction, however, seemed to be only when lending to those similar in faith with no clear restriction against riba to nonbelievers. Jesus also gives credence against interest charges (New Testament: Book of Matthew. Ch. 25:14-30; Book of Luke. Ch. 19:12-27) yet latter-day Christian revelation contains no such restrictions. As usury/riba is associated with the negative moral of unjustifiable gain and/or taking advantage of one’s brother, we suggest those interested discuss the intentions of interest as it relates to the common moral of Fairness. Some morals such as charity may not be directly appropriate within business because of the profit motive from economic theory, while others (family unit) are common to all major religions and the documents discussed. Although not a moral, all discuss and explain the family unit the same and state that it is the backbone of any society or good.

Table I is a comparison of general religious morals, the UN Declaration and the UN Global Business Compact and shows some consensus in the aggregate. Upon inspection, Articles 2, 5-9, 11, 13-15, 17, 19, 21, 22 and 25-30 directly relate to post WWII realities. Two missing morals in the UN Business Compact are Assurance and

<table>
<thead>
<tr>
<th>Moral factor</th>
<th>UN article*</th>
<th>UN business principle*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assurance</td>
<td>1, 3, 12, 16, 18, 20, 23, 24</td>
<td>None</td>
</tr>
<tr>
<td>Candor, fairness, honesty</td>
<td>1, 3, 10, 16, 20, 23, 24</td>
<td>1, 2, 3, 4, 5, 6</td>
</tr>
<tr>
<td>Character, integrity, truthfulness, exacting in truth</td>
<td>1, 3, 12, 18, 23</td>
<td>10</td>
</tr>
<tr>
<td>Charity, compassion</td>
<td>2, 4, 20, 24</td>
<td>3, 4, 5, 6</td>
</tr>
<tr>
<td>Environment</td>
<td>None</td>
<td>7, 8, 9</td>
</tr>
<tr>
<td>Perseverance, tolerance</td>
<td>1, 3, 4, 10, 18, 29, 24</td>
<td>1-10</td>
</tr>
<tr>
<td>Sacrifice</td>
<td>16</td>
<td>1, 2</td>
</tr>
<tr>
<td>Seriousness</td>
<td>None</td>
<td>None</td>
</tr>
</tbody>
</table>

Note: *Denotes article and principle number
Seriousness and should be considered in any future amendments. The absence of the environment in the Declaration but inclusion in the Business Compact represents the change in global priorities.

**Discussion and conclusions**

Our review found more discrepancies than prior research suggests. Historically, the UN Declaration attempted to chastise the belligerents of Second World War but also included aspirations not yet present. The UN Business Compact appears to be business' attempt at placating governments and stakeholders. If false, then both documents would have penalties associated with violations: they do not. The answer to one of our original questions is whether both UN documents and their values are equivalent to religious morals: they are not. Finally, there is the reality of religious morals being excluded from both documents even though 4.5 billion people conceptually (theory not always practice) agree to them. The question posed in the beginning was whether the two documents represent common global morals. Although global morals and values are similar, the distinction is within the theoretical construction of one and not the other. Humanists reject a fixed reference point thus decreasing reliability and validity. Theists do not have such an issue nor do they have a problem with defining the individual’s end-state or goal (happiness, contentment, joy, eternal life, salvation, exaltation, nirvana, heaven, etc.). From a scientific explanation, theism is a stronger base to use for business ethics research.

Through the colored glass of culture and translational missteps, these common morals have stood for centuries and should be implemented within marketing and business. Some may argue that not all can or should be applied because of capitalism. But there are many forms of capitalism and socialism is not necessarily on the same scale, in that both exist but are not mutually inclusive. One revolves around capital while the other, society. It is also clear that the use of Islam as a bulwark appears critical in at least those cultures, economies and populations that believe choices are not driven purely by rational theory as described in present day economics. Islamic marketers would well be advised to ask, research and determine causality of the following items within our discipline:

- Which morals are not being identified, used, or implemented within Islamic marketing?
- What are the variations between these morals and action/behaviors within the marketplace?
- What are the Islamic marketers’ duties within Islamic markets to these morals?
- What are the Islamic marketers’ responsibilities to Islam and how might they be different from western codes of ethics?
- Because of Big Data, what are the Islamic marketer’s responsibilities relative to these morals?
- With global morals, do Islamic marketers have a better foundation for long-term marketing and business success as opposed to western marketers? (Beekun and Badawi, 2005 and Beekun 2012).
- Which economic, social, business and marketing theories are not based in Islam and what do the success measures indicate for the short and long term?
- Marketing’s benefit is the added value to exchanges. What types of benefits are increased/decreased by the Islamic business/marketing model?
Within the practitioner, there are many questions to be answered relative to Islam’s inherent macro differences in how the world is perceived. Given the historical absence of democracy, a reliance upon religion as guidance in all activities and the acceptance of deity, one can begin to predict consumers and markets more effectively and efficiently and predict where Western theories may break from the Islamic world. The following are a series of questions that marketers should address for their clients:

- What is the amount of change that is occurring within Islamic markets and consumers as it confronts western marketing and business practices and what recommendations would increase the dependent variables of marketing/business?
- Given the intricate association between government and religion, what marketing practices should/should not be used?
- Given the government/religion/business model, what is the predictability of halal/haram marketing practices?
- What marketing codes of ethics should be developed to interdict government/religious decrees and legislation?
- Given the marketer’s knowledge of the consumer, how much persuasion should marketing be allowed to have within the consuming decision making process?
- Should Islamic marketers be involved with the production, sale, and distribution of haram or haram-like products within Muslim and non-Muslim markets?
- Are there strategic differences between the application of religious practices and marketing that can yield strategic advantages for businesses in various Muslim markets?
- What types of marketing strategies should be used that acknowledge/accentuate the global morals in non-Muslim markets?
- What types of implementation strategies have been used within Islam that could be applied to non-Muslim markets that would yield significantly better results?
- What Islamic fiduciary duties are different from western marketers and how does the marketing community tangibilize the solutions?

There are limitations to the research. First, language differences must be addressed at the conceptual level within global morals. The issue of concept translation should be recognized and reviewed in the absence of cultural variables, as well as other socio-cultural differences within religious sects. A second limitation is empirical. Because of the disinclination of religious scholars to use statistical techniques, the morals collected...
were not empirically validated nor were any statistical measures performed such as Cronbach’s alpha. Yet, we argue this impediment is offset by the rigorous literature review and accumulation of concepts related to the major religions that make these morals both significantly reliable and valid. In addition, we did not delve into the socio-cultural practices of each religion knowing that both could be explained by either a theist or non-theistic perspective, thereby decreasing both reliability and validity measures. A final limitation is on the application of common morals within each religion, as well as the avoidance of describing deity either mono or pluralistic. The literature is filled with various disagreements in the operationalization of these and so we avoided them. This gap between reality and practice is predictably large, but the benefits of finding common morals across religions increases the credibility to the divine origin of “good” and “evil” which can and should be operationalized within marketing and business.

For those in business and governments, we suggest looking at the commonalities which will yield a greater end state than those proposed by humanism. The list discovered and constructed yields a society that non-theists should welcome and believers already acknowledge. The result of a better society using business as a vehicle with marketing as the engine increases the social welfare of all.

References


Further reading


Old Testament King James Version (1611),

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